

Grade Level: Seventh

Content Area: Economics and Civics

Objective: Students will explain the role of taxes in economic production and distribution of resources, define the various types of taxes students will pay as adults, discuss the impact of taxes on individual income and spending, understand the role of our government in passing a bill.

Vocabulary: Teachers- please note that students should work collaboratively to develop definitions for each vocabulary word based on research and background knowledge.

Taxes, Investments, Property Taxes, Income Taxes

Procedure:

Session 1	With partners or in small groups, have students read the article called " <i>Seven Types of Taxes.</i> " Ask students to define the seven types in their own language. At the end of the lesson, have a discussion about the purpose of taxes. Why do we pay taxes in the United States? Why do the people in Kenya and other parts of the world pay taxes?
Session 2	<p>Divide students into groups for a debate.</p> <p>Group One (approximately 4-6 students): This group wants to raise taxes. Give this group the description of their argument.</p> <p>Group Two (approximately 4-6 students): This group wants to eliminate taxes. Give this group the description of their argument.</p> <p>Voters (the remaining students): This group will listen to both sides of the debate, take notes, and vote at the end of the debate.</p> <p>Debate Leader (Teacher or student leader): You will facilitate a debate by asking the facilitation questions.</p> <p>Allow the two groups to meet to discuss their argument. While they are meeting, discuss how this simulation is similar to the process our government goes through to vote to change laws. This group will need to explain this to the other two groups before the final vote.</p> <p>Hold the debate by posing one question at a time to the two different sides and allow 1-2 minutes for each side to present their argument ensuring that the voters are taking notes to determine their position on the final vote.</p> <p>Once the debate is over, allow the voters to discuss in a fishbowl while the two groups observe from the outside. Take a final vote.</p> <p>Discuss the outcomes of the vote with the class. How would this outcome affect the citizens of the US? How would this outcome affect the citizens in Kenya?</p>